

P.E.R.A.C.
Information Technology Audit Program

System Overview

1. Which vendor is utilized by the retirement system?
2. Does the retirement board obtain both hardware and software from the same vendor?
3. Which areas of retirement administration are computerized?

Accounting	_____
Actuarial	_____
Investments	_____
Payroll	_____
Membership	_____
Minutes	_____
Other	_____

4. Has PERAC's Actuary approved software used for calculation of retirement benefits?

Contracts

1. Was a competitive bid process followed?
2. Does the contract cover software, hardware, or both?
3. Does the contract cover support and education/training or is there a separate contract?
4. Are all costs and fees associated with hardware, software, and support, apparent within the contract(s)?
5. Do both the vendor and the retirement board sign contracts?
6. Who has signed on behalf of the retirement board?
7. Are contracts current?
8. Are the contracts on file and easily accessible at the retirement board office?

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Operational Issues

1. Do staff members who utilize the computer system appear to have a thorough understanding of its operation?
2. Does the hardware utilized need to be updated?
3. In which areas does the staff appear to need training and education?
4. Are word processing and spreadsheet applications used in conjunction with the computer system?
 - Which versions are in use? (Windows 95 or 98, etc.)
 - Which word processing applications are used?
 - Which spreadsheet applications are used?
5. Does the staff require additional training and/or education in the use of these applications?
6. Are proper back-up procedures utilized to protect the data?

Vendor Support Issues

1. What type of support, training or education is offered by the vendor to the retirement board staff?
2. Is such support, training or education specified in the contract?
3. Do trainers visit the system so that the staff is working with their own hardware and databases?
4. What is the cost of such support/training?
5. Is support staff easily accessible to the retirement board staff?
6. Are service calls answered within a reasonable amount of time?
7. Is the retirement board charged for additional support services?
8. What is the scope of such services?
9. What is the cost of such services?
10. Is retirement board staff satisfied with levels of support?

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Hardware

1. How many PCs are used by retirement board staff?
2. Are they networked with municipality, authority, etc.?
3. What is the speed and capacity of the computers?
4. Does the hardware appear to be sufficient for the operation of the retirement system?

Data Submissions

1. Review actuarial data analysis reports at PERAC to determine that the system's data is clean.
2. Check with wage match staff to determine that the system's disability data is clean.

Internet Access

1. Does the board have access to the Internet?
2. Does the board have its own web page?
3. Do they utilize PERAC's web site?
4. If the board does not have Internet access, will it have access in the near future?

Year 2000 Compliance

1. Is the software vendor Y2K compliant?
 - Who is the vendor contact?
 - Obtain proof of compliance.

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2. Is software utilized internally by board staff Y2K compliant?
 - Obtain proof of compliance.
 - Note areas of non-compliance.
3. If the board receives payroll and deduction reports from the municipality, is the municipality Y2K compliant?
 - Who is municipal contact?
 - Is there a plan in place for Y2K compliance?
 - Obtain plan and/or proof of compliance.